IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1006 OF 1993.

G.T.C. Industries ... Petitioner.

V/s.

The State of Maharashtra & ors. ... Respondent.

Shri Rajendra Mishra i/b Thakardas & Madgavkar for
the the petitioner.

Ms. Madhubala Kajle, AGP for the State.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 29th August 2005.

P.C. :

. Heard learned Counsel appearing for the petitioner and the learned A.G.P. for the State.

. Both the learned Counsel for the petitioner as well as learned AGP for the State very fairly stated that a very recent judgment of the Supreme Court in the case of Godfrey Phillips India Limited & anr. vs. State of U.P. & ors., dated January 20, 2005 will squarely apply to the present matter and the same is against the revenue.

. Under these circumstances, rule is made absolute in this petition in terms of prayer clause (a). However, there will be no order as to costs.

. It is needless to mention that pursuant to

the interim order of this Court petitioner had furnished bank guarantee. The said bank guarantee shall be returned to the petitioner subject to verification that the petitioners hereinabove have not collected any amount towards luxury tax from the customers after obtaining interim orders from this Court. If it is found that amount of luxury tax has been collected by the petitioner, then in that event, it would be open for the State Government to encash the bank guarantee to the extent of such collection made by the petitioner. All this exercise shall be completed by the State Government within 8 weeks from the date of receipt of copy of this order.

. Parties to act on copy of this order.

(J.P. DEVADHAR,J.) **(V.C. DAGA,J.)**